

COUNTY OF TULARE
DISTRICT ATTORNEY'S OFFICE

**AUDIT OF CENTRAL VALLEY RURAL CRIME
PREVENTION PROGRAM
GRANT AWARD NUMBER RU07090540**

**FOR THE PROGRAM PERIOD
JULY 1, 2007 THROUGH JUNE 30, 2008**

DATE RECEIVED:



AUDIT REVIEW #(s) 04494

Assigned To: Leahy

Date Reviewed: 2/27/09

Reviewer's Initials: SL

Date Review(s) Completed: 3/3/09

**County of Tulare
District Attorney's Office
Central Valley Rural Crime Prevention Program
Grant Award Number RU07090540
For the Program Period July 1, 2007 through June 30, 2008**

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INDEPENDENT AUDITOR'S REPORT

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the accompanying Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Tulare, District Attorney's Office, Central Valley Rural Crime Prevention Program (Governor's Office of Emergency Services Grant Award Number RU07090540) for the program period July 1, 2007 through June 30, 2008, as listed in the Table of Contents. These statements are the responsibility of the District Attorney's Office. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and that expenditures were in conformity with the purposes of the program as specified in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purpose of complying with the audit requirement of the Governor's Office of Emergency Services Central Valley Rural Crime Prevention Program Guidelines for Grant Award Number RU07090540 and are not intended to be a complete presentation of the County of Tulare, District Attorney's Office revenues and expenditures.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the budgeted, claimed and recommended allowable costs for the County of

- County of Tulare Board of Supervisors
Central Valley Rural Crime Prevention Program

Tulare, District Attorney's Office, Central Valley Rural Crime Prevention Program (Governor's Office of Emergency Services Grant Award Number RU07090540) for the program period July 1, 2007 through June 30, 2008, in conformity with accounting principles generally accepted in the United States of America and those outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2009, on our consideration of the County of Tulare, District Attorney's Office, Central Valley Rural Crime Prevention Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the County of Tulare District Attorney's Office and Board of Supervisors, and Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

This audit was performed by the Internal Audit Division of the County of Tulare Auditor/Controller's Office. This division is independent in respect to the County of Tulare District Attorney's Office.



Doreen Hutchings, CPA
Chief Internal Auditor
February 10, 2009

COUNTY OF TULARE
DISTRICT ATTORNEY'S OFFICE
CENTRAL VALLEY RURAL CRIME PREVENTION PROGRAM
GRANT AWARD NUMBER RU07090540
BALANCE SHEET
AS OF JUNE 30, 2008

ASSETS:

Accounts Receivable (See Note 5)	<u>\$ 220,584</u>
Total Assets	220,584

LIABILITIES:

Advance from County General Fund	<u>220,584</u>
Total Liabilities	220,584

FUND BALANCE:

Fund Balance	<u>-</u>
Total Fund Balance	-

Total Liabilities and Fund Balance	<u><u>\$ 220,584</u></u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 CENTRAL VALLEY RURAL CRIME PREVENTION PROGRAM
 GRANT AWARD NUMBER RU07090540
 STATUS OF CASH
 FOR THE PROGRAM PERIOD JULY 1, 2007 TO JUNE 30, 2008

	For the Fiscal Year Ended June 30, 2008
Cash Received:	
State Grant Cash Received	\$ 404,984
Total Cash Received	404,984
Grant Expenditures:	
Personal Services	567,117
Operating Expenses	58,451
Total Expenditures	625,568
Grant Expenditures in Excess of Cash Received	(220,584)
Accounts Receivable:	
State	220,584
Total Accounts Receivable	220,584
Cash on Hand as of June 30, 2008	\$ -

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 CENTRAL VALLEY RURAL CRIME PREVENTION PROGRAM
 GRANT AWARD NUMBER RU07090540
 SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	Original Budget	Approved Final Budget	Cumulative Expenditures Claimed	Variance with Final Budget
<u>Expenditures:</u>				
Personal Services	\$ 651,052	\$ 625,824	\$ 567,117	\$ (58,707)
Operating Expenditures	34,263	59,491	58,451	(1,040)
Total	685,315	685,315	625,568	(59,747)

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 CENTRAL VALLEY RURAL CRIME PREVENTION PROGRAM
 GRANT AWARD NUMBER RU07090540
 SCHEDULE OF COSTS CLAIMED AND ACCEPTED
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	Costs Claimed	Costs Accepted	Costs Questioned	Costs Recommended for Disallowance
Personal Services	\$ 567,117	\$ 567,117	\$ -	\$ -
Operating Expenditures	58,451	58,451	-	-
Totals	<u>\$ 625,568</u>	<u>\$ 625,568</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**County of Tulare
District Attorney's Office
Central Valley Rural Crime Prevention Program
Grant Award Number RU07090540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 1: Program Summary

The County of Tulare, District Attorney's Office, Central Valley Rural Crime Prevention Program (Program) is part of a regional program that utilizes both a local and regional task force approach to prevent agricultural thefts while apprehending and prosecuting those responsible for such crimes. Funds are provided by the Governor's Office of Emergency Services (OES) of the State of California to fund expenses for operation of the Program. This Program is administered by the District Attorney's Office under a joint powers agreement with the Tulare County Sheriff's Office. These parties formed a task force consisting of an interactive team working together to develop problem solving and crime control techniques, to encourage timely reporting of crimes, and to evaluate the results of these activities. The County of Tulare, District Attorney's Office entered into the Program with OES for the program period July 1, 2007 through June 30, 2008 with a total budgeted project cost of \$685,315. The final Form 201 was filed July 23, 2008.

Note 2: Significant Accounting Policies

The County of Tulare, District Attorney's Office accounts for grant proceeds and expenditures using the modified accrual basis of accounting. Under this method, Program revenues are recognized when measurable and available to finance expenditures of the current period. These include amounts that have been spent but not yet reimbursed to the County of Tulare, which are accrued. Expenditures are generally recorded when a liability is incurred as under the accrual method of accounting.

Note 3: Expenditures

Expenditures were made for the purpose of the program as specified in Section 6200.1 of the Governor's Office of Emergency Services 2008 Recipient Handbook, and the guidelines in the Grant Award Agreement.

A. Salaries and Benefits

Expenditures charged to the Program are limited to personnel funded by the grant. These expenditures include salaries and benefits of attorneys, investigators, support personnel, sergeants, and detectives directly involved with the program. County of Tulare policies and procedures were

**County of Tulare
District Attorney's Office
Central Valley Rural Crime Prevention Program
Grant Award Number RU07090540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 3: Expenditures - continued

used to verify the appropriateness of personnel costs. Personnel time charged to the Program was appropriately certified by Program personnel.

B. Operating Expenditures

Operating expenditures include communications, office supplies, training, transportation and travel, liability insurance, radio, motor pool, and audit fees.

C. Equipment

Equipment was neither budgeted nor purchased for the Program during the program period.

Note 4: Claimed Costs

Claimed costs were obtained from Forms 201 for Grant Award Number RU07090540 filed quarterly with the Governor's Office of Emergency Services for the program period July 1, 2007 through June 30, 2008. These invoices agree with the County of Tulare, District Attorney's Office accounting records.

Note 5: Summary of Grant Revenues and Expenditures

A summary of state grant revenues and expenditures for the program period July 1, 2007 through June 30, 2008 is as follows:

<u>Grant Award Number</u>	<u>CVRCP Budgeted Expenditures</u>	<u>CVRCP Claimed Expenditures</u>	<u>Revenues Received</u>	<u>Balance of Funds to be Received</u>
RU07090540	<u>\$ 685,315</u>	<u>\$ 625,568</u>	<u>\$ 404,984</u>	<u>\$ 220,584</u>

The final payment of \$220,584 was received on September 5, 2008.

Other Reports



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Tulare, District Attorney's Office, Central Valley Rural Crime Prevention Program (Governor's Office of Emergency Services Grant Award Number RU07090540) as of and for the program period July 1, 2007 through June 30, 2008, and have issued our report thereon dated February 10, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Tulare, District Attorney's Office Central Valley Rural Crime Prevention Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the statements, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Tulare, District Attorney's Office Central Valley Rural Crime Prevention Program's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of

County of Tulare Board of Supervisors
Central Valley Rural Crime Prevention Program

Tulare, District Attorney's Office Central Valley Rural Crime Prevention Program's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Program's statements that is more than inconsequential will not be prevented or detected by the Program's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Tulare, District Attorney's Office Central Valley Rural Crime Prevention Program's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Program's statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements applicable to the County of Tulare, District Attorney's Office, Central Valley Rural Crime Prevention Program, noncompliance with which could have a direct and material effect on the determination of statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* or the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

This report is intended solely for the information and use of the governing body and management of the County of Tulare District Attorney's Office and Board of Supervisors, and the Governor's Office of Emergency Services and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Doreen Hutchings, CPA
County of Tulare
Chief Internal Auditor
February 10, 2009